



Kathleen Babineaux Blanco  
GOVERNOR

State of Louisiana  
DIVISION OF ADMINISTRATION  
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc  
COMMISSIONER OF ADMINISTRATION

December 13, 2004

The Honorable Francis C. Heitmeier, Chairman  
*Joint Legislative Committee on the Budget*  
P. O. Box 44294  
Baton Rouge, LA 70804

Dear Senator Heitmeier:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on receivables and debt owed the state. He is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Receivable Report for the quarter ended June 30, 2004. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited which states that they do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$9,237,516 in write-offs for this quarter. This amount represents approximately 48% of the total write-offs reported.

The Honorable Francis C. Heitmeier  
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December 13, 2004

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Afranie Adomako at (225) 342-1091.

Sincerely,

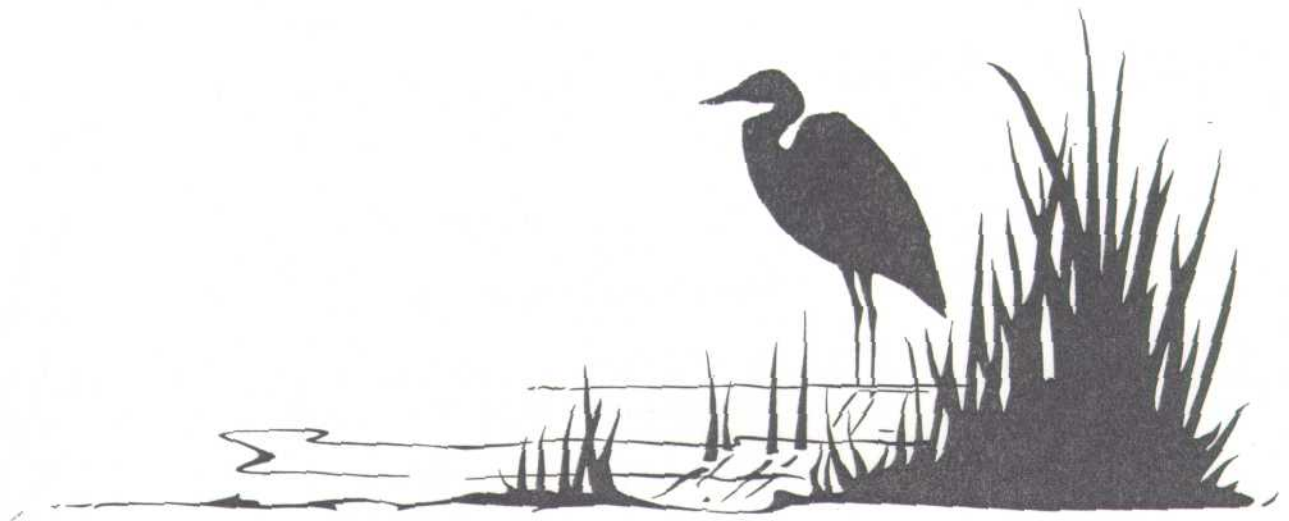
A handwritten signature in dark ink, appearing to read "Jerry Luke LeBlanc", with a long horizontal flourish extending to the right.

Jerry Luke LeBlanc  
Commissioner of Administration

JLL/AA/kbp

Enclosure

c: Mr. Whitman Kling, CPA  
Mr. Afranie Adomako, CPA  
Ms. Katherine Porche, CPA



STATE OF LOUISIANA  
RECEIVABLES REPORT

FOR THE QUARTER ENDED June 30, 2004

JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

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## STATE OF LOUISIANA

### Receivables Reporting Package

#### Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of information on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data to support the report format by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package contains the following schedules:

Accounts Receivable Activity - This schedule requests gross receivables at the end of the quarter, estimated uncollectibles, and authorized write-offs for the quarter by revenue source.

Accounts Receivable Aging Schedule - This schedule requests information about aging of past due accounts by revenue source.

Collections Activity for Accounts Receivable Over 180 Days - This schedule requests, by revenue source, information about the status of accounts that are over 180 days old.

Quarterly Write-off Disclosure - This schedule requests disclosure of accounts written off during the quarter.

Quarterly receivables reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. Users of this report should not consider gross receivables' amounts as resources available to any specific fund or agency because certain revenue (1) could be *Income Not Available* and not related to a specific fund or agency, or (2) could be major state revenue which may be available to all agencies.

The receivables reporting requirement is applicable to all state agencies and component reporting units for the State of Louisiana except for the judiciary of the state and the Legislature. Title 39 of the Louisiana Revised Statutes (LRS) establishes the Division of Administration and mandates that all administrative functions of the state fall under its jurisdiction. LRS 39:4 (B) states, "The provisions of this Chapter shall not apply to the judiciary of the state, except the office of the Attorney General to which they shall apply, nor to the Legislature." Therefore, this reporting requirement is not applicable to the judiciary and to the Legislature.



STATE OF LOUISIANA  
Schedule of Gross Receivables  
For the Quarter Ended 6/30/2004

Gross Receivables	\$ 607,452,288
Less: Estimated Uncollectibles	\$ 152,328,673
Net Receivables	\$ 455,123,615

Gross Receivables Over 180 Days Past Due	\$ 403,092,102
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Past Due As A Percentage of Gross Receivables	66%
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Authorized Write-Offs This Quarter	\$ 19,351,854
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Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 06/30/2004

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 6,118	\$ 3,150	51%	\$ 0	\$ 6,821
Board of Embalmers and Funeral Directors	7,795	0	0%	0	0
LA State Board of Medical Examiners	618,346	132,665	21%	0	0
LA Used Motor Vehicle & Parts Commission	22,223	22,223	100%	0	0
LA State Board of Veterinary Medicine	2,826	0	0%	0	0
Louisiana Tax Free Shopping Commission	440,820	189	0%	0	5,800
<b>Total Boards &amp; Commissions</b>	<b>\$ 1,098,128</b>	<b>\$ 158,227</b>	<b>14%</b>	<b>\$ 0</b>	<b>\$ 12,621</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 17,196,690	\$ 4,468,214	26%	\$ 680,709	\$ 701,016
LSU - Alexandria	384,940	187,712	49%	0	0
University of New Orleans	5,243,002	3,891,377	74%	0	694,685
LSU Health Sciences Center - New Orleans	14,577,635	1,269,470	9%	675,143	29,643
LSU - Eunice	421,403	232,079	55%	22,460	22,455
LSU - Shreveport	618,148	70,772	11%	0	87,974
Pennington Biomedical Research Center	1,921,730	4,603	0%	0	169
LSU Health Sciences Center - HSCD	60,421,827	11,045,496	18%	48,597,276	5,022,666
LSU Health Sciences Center - Shreveport	36,573,892	14,818,932	41%	21,742,908	4,185,207
Baton Rouge Community College	116,668	0	0%	0	0
Southern University (all campuses)	6,374,786	3,210,575	50%	726,262	471,609
Nicholls State University	3,008,153	1,225,261	41%	99,319	99,319
Grambling State University	4,892,008	4,026,922	82%	0	0
Louisiana Tech University	2,084,633	287,752	14%	151,926	1,648
McNeese State University	4,669,515	2,145,511	46%	948,265	8,917
University of Louisiana @ Monroe	901,042	713,867	79%	0	253,260
Northwestern State University	3,227,850	868,049	27%	747,172	655,761
Southeastern Louisiana University	4,514,856	3,553,939	79%	1,654,993	0

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 06/30/2004**

<b>Agency</b>	<b>Gross Receivables</b>	<b>Over 180 days Past Due</b>	<b>% of Receivables Past Due</b>	<b>Uncollectibles</b>	<b>Write-Offs</b>
University of Louisiana @ Lafayette	47,491	0	0%	0	0
Delgado Community College	8,198,987	1,038,736	13%	0	0
Nunez Community College	332,541	118,107	36%	0	0
Bossier Parish Community College	442,917	376,670	85%	0	68,648
South Louisiana Community College	874,305	138,024	16%	99,129	44,117
River Parishes Community College	169,897	1,836	1%	673	0
Louisiana Delta Community College	41,166	20,812	51%	20,075	0
LCTCS - Louisiana Technical College	702,474	61,448	9%	6,536	0
L E Fletcher Technical Community College	15,025	2,702	18%	0	5,310
Sowela Technical Community College	40,517	14,349	35%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 178,014,098</b>	<b>\$ 53,793,215</b>	<b>30%</b>	<b>\$ 76,172,846</b>	<b>\$ 12,352,404</b>

**State Agencies**

Office of the Governor	\$ 182,856	\$ 20,000	11%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	76	11%	76	0
Division of Administration	179,721	117,351	65%	94,426	0
Department of Military Affairs	1,376	0	0%	0	0
Workforce Commission	7,747	0	0%	0	0
Office of Women's Policy	3,949	0	0%	0	0
Louisiana Stadium & Exposition District	40,839	4,270	10%	0	988
Board of Tax Appeals	262	26	10%	0	0
Department of Veterans Affairs	19,057	246	1%	0	0
Secretary of State	34,990	12,731	36%	0	0
Office of Attorney General	21,649,121	21,483,427	99%	0	2,495,167
Commissioner of Elections	740,278	382,922	52%	0	0
State Treasurer	18,525	0	0%	0	0
Public Service Commission	89,691	38,941	43%	9,329	9,329



**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 06/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Agriculture and Forestry	2,975,946	517,538	17%	522,318	0
Department of Insurance	1,515,670	1,236,749	82%	1,247,875	14,011
DED - LA Economic Development Corporation	1,351,458	881,381	65%	0	0
Louisiana State Racing Commission	12,800	7,340	57%	6,855	0
Office of Financial Institutions	4,900	0	0%	0	0
Louisiana State Board of Cosmetology	6,003	3,993	67%	2,928	1,505
Department of Culture, Recreation, and Tourism	1,594	1,057	66%	1,280	1,057
Department of Transportation & Development	33,255,909	30,618,982	92%	0	10,404
Department of Health and Hospitals	158,313,580	142,172,494	90%	31,242,167	104,263
DSS- Office of Family Support	10,915,255	10,347,804	95%	9,094,327	61,944
DSS - Office of Community Services	47,795	41,488	87%	40,394	106,451
DSS - Rehabilitation Services	13,130	0	0%	0	62,158
Corrections - Office of Youth Development	4,050,823	3,576,406	88%	3,379,894	0
Adult Probation and Parole	16,375,640	12,494,415	76%	11,751,835	3,376,518
Department of Public Safety	2,465,998	1,229,492	50%	0	0
DNR - Office of the Secretary	1,957,874	850,043	43%	713,609	519,300
DNR - Office of Conservation	252,599	163,213	65%	58,069	56,631
DNR - Office of Mineral Resources	1,725,515	229,663	13%	157,998	22
DNR - Office of Coastal Restoration	49,360	33,270	67%	10,872	17,113
Department of Revenue	147,050,891	102,786,765	70%	11,823,024	0
Louisiana Tax Commission	60,409	17,898	30%	0	0
Department of Labor	11,320,477	11,309,105	100%	2,866,313	0
Department of Wildlife and Fisheries	2,230,949	2,039,026	91%	0	697
Office of Student Financial Assistance	759,937	711,224	94%	571,030	0
Louisiana Educational Television Authority	737,627	0	0%	0	0
Board of Regents	8,534	0	0%	0	0
Louisiana Universities Marine Consortium	178,536	15,547	9%	4,385	0
DOE - Management and Finance	9,845	8,376	85%	99	0

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 06/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Off:
DOE - Subgrantee Assistance	541,390	541,390	100%	5,343	93,200
DOE - Special School District	8,378	7,924	95%	84	
Office of Group Benefits	38,281	38,281	100%	0	
Administrative Services	2,215	47	2%	0	
Louisiana Property Assistance Agency	61,491	80	0%	0	
Federal Property Assistance Agency	269,666	(450)	0%	0	1,480
Office of Telecommunications Management	335,460	177	0%	1,677	800
Prison Enterprises	517,593	50,874	10%	14,519	0
Flight Maintenance Operations	7,992	0	0%	0	0
Department of Environmental Quality	5,934,176	5,144,015	87%	2,535,101	54,496
District Attorney's and Assistants	5,278	5,063	96%	0	0
<b>Total State Agencies</b>	<b>\$ 428,340,062</b>	<b>\$ 349,140,660</b>	<b>82%</b>	<b>\$ 76,155,827</b>	<b>\$ 6,986,829</b>
<b>Grand Total</b>	<b>\$ 607,452,288</b>	<b>\$ 403,092,102</b>	<b>66%</b>	<b>\$ 152,328,673</b>	<b>\$ 19,351,854</b>

Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 06/30/2004

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 3,150	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	132,665	0	0	0	0
LA Used Motor Vehicle & Parts Commission	22,223	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	189	0	0	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 158,227</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,747,879	\$ 0	\$ 1,720,335	\$ 0	\$ 0
LSU - Alexandria	95,632	0	92,080	0	0
University of New Orleans	3,792,646	98,731	0	0	0
LSU Health Sciences Center - New Orleans	730,954	0	538,516	0	0
LSU - Eunice	0	0	232,079	0	0
LSU - Shreveport	34,680	12,105	23,987	0	0
Pennington Biomedical Research Center	4,603	0	0	0	0
LSU Health Sciences Center - HSCD	10,092,938	952,558	0	0	0
LSU Health Sciences Center - Shreveport	14,818,932	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	3,210,575	0	0	0	0
Nicholls State University	1,225,261	0	0	0	0
Grambling State University	4,026,922	0	0	0	0
Louisiana Tech University	18,979	0	268,773	0	0
McNeese State University	839,120	108,573	1,197,818	0	0
University of Louisiana @ Monroe	276,552	0	437,315	0	0
Northwestern State University	176,938	0	691,111	0	0
Southeastern Louisiana University	3,296,345	247,556	3,682	6,356	0

Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 06/30/2004

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amour Under Protes
University of Louisiana @ Lafayette	0	0	0	0	
Delgado Community College	1,038,736	0	0	0	
Nunez Community College	46,808	0	71,299	0	
Bossier Parish Community College	376,670	0	0	0	
South Louisiana Community College	127,429	0	10,595	0	
River Parishes Community College	1,836	0	0	0	
Louisiana Delta Community College	2,127	0	18,685	0	0
LCTCS - Louisiana Technical College	61,448	0	0	0	0
L E Fletcher Technical Community College	2,702	0	0	0	0
Sowela Technical Community College	14,349	0	0	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 47,061,061</b>	<b>\$ 1,419,523</b>	<b>\$ 5,306,275</b>	<b>\$ 6,356</b>	<b>\$ 0</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	76	0	0	0	0
Division of Administration	117,351	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Office of Women's Policy	0	0	0	0	0
Louisiana Stadium & Exposition District	0	0	0	4,270	0
Board of Tax Appeals	26	0	0	0	0
Department of Veterans Affairs	246	0	0	0	0
Secretary of State	12,731	0	0	0	0
Office of Attorney General	0	21,483,427	0	0	0
Commissioner of Elections	1,083	381,839	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	38,941	0	0	0	0

Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 06/30/2004

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Agriculture and Forestry	517,538	0	0	0	0
Department of Insurance	180,632	0	0	0	1,056,117
DED - LA Economic Development Corporation	672,560	0	0	0	208,821
Louisiana State Racing Commission	7,340	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	3,993	0	0	0	0
Department of Culture, Recreation, and Tourism	1,057	0	0	0	0
Department of Transportation & Development	29,917,767	0	701,215	0	0
Department of Health and Hospitals	107,070,112	0	35,102,382	0	0
DSS- Office of Family Support	10,347,804	0	0	0	0
DSS - Office of Community Services	41,488	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,576,406	0	0	0	0
Adult Probation and Parole	12,494,415	0	0	0	0
Department of Public Safety	1,229,492	0	0	0	0
DNR - Office of the Secretary	850,043	0	0	0	0
DNR - Office of Conservation	163,213	0	0	0	0
DNR - Office of Mineral Resources	229,663	0	0	0	0
DNR - Office of Coastal Restoration	33,270	0	0	0	0
Department of Revenue	99,061,866	0	3,724,899	0	0
Louisiana Tax Commission	17,898	0	0	0	0
Department of Labor	3,812,195	70,881	7,283,941	142,088	0
Department of Wildlife and Fisheries	1,692,953	0	83,627	173,711	88,735
Office of Student Financial Assistance	711,224	0	0	0	0
Louisiana Educational Television Authority	0	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	15,547	0	0	0	0
DOE - Management and Finance	8,376	0	0	0	0



Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 06/30/2004

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Subgrantee Assistance	19,367	522,023	0	0	0
DOE - Special School District	7,924	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	47	0	0	0	0
Louisiana Property Assistance Agency	80	0	0	0	0
Federal Property Assistance Agency	(450)	0	0	0	0
Office of Telecommunications Management	177	0	0	0	0
Prison Enterprises	50,874	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	5,144,015	0	0	0	0
District Attorney's and Assistants	5,063	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 278,112,684</b>	<b>\$ 22,458,170</b>	<b>\$ 46,896,064</b>	<b>\$ 320,069</b>	<b>\$ 1,353,673</b>
<b>Grand Total</b>	<b>\$ 325,331,972</b>	<b>\$ 23,877,693</b>	<b>\$ 52,202,339</b>	<b>\$ 326,425</b>	<b>\$ 1,353,673</b>

## NOTES TO THE RECEIVABLES REPORT

### Significant Policies and Procedures:

A. Scope of Reporting - This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the criteria established by GASB Statement 14.

B. Purpose - Quarterly Receivables Reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of State agency receivables management. Receivables management consists of a method for collecting resources owed the state and methods to minimize the amounts "estimated to be uncollectible and eventually" written off.

C. Past Due Receivables - For purposes of this reporting package, "Past Due Receivables" are receivables over 1 day past due.

D. Basis of Accounting - Receivables are recognized when goods are delivered or services are performed but collection have not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable at the end of each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables are assured. Also, the report does not include inter-agency or intra-agency receivables.

E. Other - The amount for the Louisiana State University Health Sciences Center - Health Care Services Division includes amounts for all state hospitals. The Vocational Technical Colleges are included in LCTCS - Louisiana Technical College.